

Maine Revised Statutes

Title 36: TAXATION

Chapter 914-C: 2010 TAX RECEIVABLES REDUCTION INITIATIVES

§6606. WAIVER OF PENALTIES OR INTEREST

1. Short-term initiative. A taxpayer who participates in the short-term initiative and whose application is approved by the State Tax Assessor is entitled to a waiver by the assessor of 95% of the penalties otherwise due.

[2009, c. 571, Pt. HH, §1 (NEW) .]

2. Five-year initiative. A taxpayer who participates in the 5-year initiative and whose application is approved by the assessor is entitled to a waiver by the assessor of 95% of the penalties and interest otherwise due.

[2009, c. 571, Pt. HH, §1 (NEW) .]

SECTION HISTORY

2009, c. 571, Pt. HH, §1 (NEW).

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